

ABSTRACT OF THE DISCLOSURE

To suppress defects occurred in a semiconductor substrate, a semiconductor device is constituted by having: the semiconductor substrate; an element isolating region having a trench formed in the semiconductor substrate and an embedding insulating film which is embedded into the trench; an active region formed adjacent to the element isolating region, in which a gate insulating film is formed and a gate electrode is formed on the gate insulating film; and a region formed in such a manner that at least a portion of the gate electrode is positioned on the element isolating region, and a first edge surface of an upper side of the embedding insulating film in a first element isolating region where the gate electrode is positioned is located above a second edge surface of the embedding insulating film in a second element isolating region where the gate electrode film is not positioned.